

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

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No. 21-2036 T  
(Judge Zachary N. Somers)

YOUNGSUN KOH,

Plaintiff,

v.

THE UNITED STATES,

Defendant.

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JOINT STATUS REPORT

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Pursuant to the Court's Order of July 20, 2023, (doc. # 16) the parties herewith submit this joint status report. On February 28, 2023, the United States Supreme Court issued its decision in *Bittner v. United States*, No. 21-1195, 215 L. Ed. 2d 1, 143 S. Ct. 713, 725 (2023). Based on the result in *Bittner*, the Internal Revenue Service accepted defendant's counsel's proposed resolution, and an authorized delegate of the United States Attorney General approved the resolution.

As reported in prior joint status reports, the Tax Division has authorized the Internal Revenue Service to process the terms of the resolution. Since the parties' last joint status report of March 25, 2024, plaintiff has worked with the Internal Revenue Service to effectuate the updating of plaintiff's relevant account transcripts to reflect recent payments so that the resolution may be entered. The parties are working together to resolve the issues, and have made substantial progress at this point, but they believe that final resolution will take several more weeks.

The parties respectfully propose that the Court require the parties to file a Joint Status Report in 60 days if a joint stipulation of dismissal with prejudice is not filed with the Court before then.

Respectfully submitted,

May 29, 2024

*/s/ Jeffrey H. Schechter*  
JEFFREY H. SCHECHTER  
Attorney of Record  
Cole Schotz  
25 Main Street P.O. Box 800  
Hackensack, NJ 07602-0800  
Phone: 201-525-6315  
Fax: 201-678-6315  
Email: JSchechter@coleschotz.com

Counsel for Plaintiff

May 29, 2024

*/s/ Katherine R. Powers*  
KATHERINE R. POWERS  
Attorney of Record  
U.S. Department of Justice  
Tax Division  
Court of Federal Claims Section  
Post Office Box 26  
Ben Franklin Post Office  
Washington, D.C. 20044  
(202) 514-1919 (phone)  
(202) 514-9440 (facsimile)  
Katherine.Powers@usdoj.gov

DAVID A. HUBBERT  
Deputy Assistant Attorney General  
DAVID I. PINCUS  
Chief, Court of Federal Claims Section  
MARY M. ABATE  
Assistant Chief, Court of Federal Claims Section  
ANDI M. HAMMACK  
Trial Attorney

*/s/ Mary M. Abate*  
Of Counsel